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GOVERNOR



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES

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APR 15 1992

DEPT. OF
TRANSPORTATION
PERSONNEL
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APR 16 3 33 PM '92
BUS F

RUSSEL S. NAGATA
COMPTROLLER

ROBERT P. TAKUSHI
DEPUTY COMPTROLLER

COMPTROLLER'S MEMORANDUM NO. 1992-13

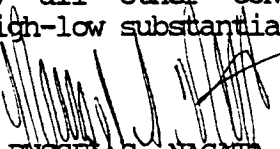
TO: Heads of Departments
ATTN: Fiscal Offices
FROM: Russel S. Nagata, Comptroller
SUBJECT: Federal Per Diem Rates (CONUS)

In Revenue Procedure 92-17, the Internal Revenue Service has revised the federal per diem rates for travel within the continental United States (CONUS). These standard federal rates affect the computation of the taxable portion of per diem allowances paid to State of Hawaii officers and employees. The information in this memorandum therefore needs to be forwarded to the offices in your department responsible for the computation and reporting of the taxable portion of per diem allowances for payroll tax withholding purposes.

In Revenue Procedure 92-17, the following rates are established for computing, under the high-low substantiation method, the taxable portion of per diem for CONUS travel expenses paid or incurred on or after March 1, 1992:

	High-Cost Locality	Low-Cost Locality
Lodging	\$ 113	\$ 67
Meals and Incidental Expenses	34	26
Total federal rates	<u>\$ 147</u>	<u>\$ 93</u>

Revenue Procedure 92-17 has also made some changes in the locations identified in the high-cost category. Attached is an updated listing of high-cost localities; all other CONUS localities are considered low-cost localities under the high-low substantiation method.


RUSSEL S. NAGATA
Comptroller

Attachment

Key City

County and other defined location

California	
Death Valley	Inyo
Los Angeles	Los Angeles, Kern, Orange, and Ventura Counties; Edwards Air Force Base; Naval Weapons Center and Ordnance Test Station, China Lake
San Francisco	San Francisco
Colorado	
Aspen	Pitkin
Keystone/Silverthorne	Summit
Vail	Eagle
District of Columbia	
Washington, D.C.	Washington, D.C.; the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince Georges in Maryland
Florida	
Key West	Monroe
Illinois	
Chicago	Du Page, Cook, and Lake
Maryland	
Columbia	Howard
Ocean City	Worcester
Massachusetts	
Boston	Suffolk
Martha's Vineyard/Nantucket	Dukes and Nantucket
New Jersey	
Atlantic City	Atlantic
Newark	Bergen, Essex, Hudson, Passaic, and Union
Ocean City/Cape May	Cape May
New York	
New York City	The boroughs of Bronx, Brooklyn, Manhattan, Queens, and Staten Island; Nassau and Suffolk Counties
White Plains	Westchester
Pennsylvania	
Philadelphia	Philadelphia; city of Bala Cynwyd in Montgomery County
Rhode Island	
Newport	Newport
South Carolina	
Hilton Head	Beaufort